

REGULAR TAX LEVY

| Fund # | Fund Name | 2009 Real & Personal Assessed Value (Est) | 2010 Levy Rate | 2010 Real & Personal Property Tax |
|----------------------|------------------|--|---------------------------|--|
| 001 | Current Expense | 7,593,018,077 | 1.504468480670 | \$11,423,456 |
| 103 | Veterans Relief | 7,593,018,077 | 0.020075416449 | \$152,433 |
| 104 | Social Services | 7,593,018,077 | 0.025094237636 | \$190,541 |
| Total Regular | | | 1.549638134755 | \$11,766,430 |

TIMBER ASSESSED VALUE

| Fund # | Fund Name | 2009 Timber Assessed Value (TAV) | 2010 Levy Rate | 2010 Tax on TAV |
|---------------------------|------------------|---|---------------------------|----------------------------|
| 001 | Current Expense | 546,988,360 | 1.504468480670 | \$822,927 |
| 103 | Veterans Relief | 546,988,360 | 0.020075416449 | \$10,981 |
| 104 | Social Services | 546,988,360 | 0.025094237636 | \$13,726 |
| Total Timber Value | | | 1.549638134755 | \$847,634 |

Timber Assessed Value is based on actual timber harvested in the County. Taxes collected on the harvested timber are distributed on 1st, 2nd then 3rd priority recipients. Lewis County is a 3rd priority recipient; accordingly, the amount of taxes actually collected is dependent upon the amount of timber harvested. This may be as little as none to the maximum estimated above.

ROAD LEVY

| Fund # | Fund Name | 2009 Real & Personal Assessed Value (Est) | 2010 Levy Rate | 2010 Real & Personal Property Tax |
|---------------|------------------|--|---------------------------|--|
| 117 | Roads | 5,449,619,500 | 1.743960417787 | \$9,503,921 |

STAFFING TRENDS

| General Fund | | | | | | |
|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| 001- | 2006 FTE | 2007 FTE | 2008 FTE | 2009 FTE | 2010 FTE | Change |
| 101 Commissioners | 4.50 | 4.75 | 5.00 | 6.00 | 6.00 | 0.00 |
| 102 Auditor | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 0.00 |
| 103 Auditor - Elections | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 0.00 |
| 104 Assessor | 20.40 | 20.40 | 20.40 | 19.90 | 19.90 | 0.00 |
| 106 Treasurer | 7.75 | 7.75 | 8.00 | 8.00 | 8.00 | 0.00 |
| 107 Clerk | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 0.00 |
| 108 Superior Court | 9.00 | 10.00 | 10.00 | 10.00 | 10.00 | 0.00 |
| 109 District Court | 17.60 | 17.60 | 17.60 | 17.60 | 16.60 | -1.00 |
| 110 Pros Attorney | 26.75 | 31.00 | 35.50 | 33.50 | 29.00 | -4.50 |
| 112 Self Insurance | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 0.00 |
| 115 Civil Service | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 0.00 |
| 120 Human Resource Dept | 2.00 | 2.00 | 2.00 | 1.67 | 1.67 | 0.00 |
| 121 Budget/Fiscal Services | 1.75 | 14.75 | 14.75 | 12.00 | 12.00 | 0.00 |
| 123 Central Services | 13.85 | 2.00 | 2.00 | 1.33 | 1.33 | 0.00 |
| 201 Sheriff | 58.50 | 60.20 | 65.00 | 60.84 | 58.75 | -2.09 |
| 202 Jail | 64.00 | 64.00 | 64.00 | 60.00 | 58.00 | -2.00 |
| 203 Juvenile | 30.38 | 31.38 | 33.38 | 32.18 | 31.18 | -1.00 |
| 302 Weed Control | 3.66 | 4.00 | 4.00 | 1.00 | 1.00 | 0.00 |
| 304 Animal Shelter | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 | 0.00 |
| 601 Coroner | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 0.00 |
| 701 WSU Ext | 1.47 | 1.47 | 1.47 | 1.20 | 1.45 | 0.25 |
| Total Current Expense | 301.21 | 310.90 | 322.70 | 304.82 | 294.48 | -10.34 |
| Other Funds | | | | | | |
| 101 Emergency Management | 1.75 | 2.81 | 2.81 | 3.00 | 3.00 | 0.00 |
| 104 Social Services | 6.30 | 7.80 | 8.45 | 7.95 | 8.05 | 0.10 |
| 106 SWW Fair | 5.55 | 5.05 | 5.00 | 4.75 | 3.75 | -1.00 |
| 107 Communications | 26.00 | 26.00 | 26.00 | 26.00 | 25.00 | -1.00 |
| 108 Treasurer's O&M | 1.25 | 1.25 | 1.00 | 1.00 | 1.00 | 0.00 |
| 117 Roads | 117.50 | 126.50 | 123.50 | 121.75 | 121.30 | -0.45 |
| 121 Community Development | 24.75 | 24.85 | 24.00 | 17.00 | 15.50 | -1.50 |
| 159 Auditors O&M | 0.00 | 0.00 | 0.00 | 0.60 | 0.60 | 0.00 |
| 190 Public Health | 35.26 | 35.66 | 37.36 | 28.86 | 27.71 | -1.15 |
| 192 Senior Transportation | 5.23 | 5.23 | 5.23 | 1.93 | 0.00 | -1.93 |
| 199 Senior Services | 9.69 | 10.06 | 10.06 | 9.01 | 0.00 | -9.01 |
| 401 Solid Waste Utility | 14.70 | 15.60 | 16.55 | 16.60 | 16.35 | -0.25 |
| 407 South County Airport | 0.00 | 0.00 | 0.75 | 0.75 | 0.75 | 0.00 |
| 410 Water & Sewer | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 |
| 501 Equipment Rental | 13.00 | 12.00 | 12.00 | 12.00 | 11.35 | -0.65 |
| 507 Facilities | 24.30 | 24.30 | 25.30 | 25.00 | 24.00 | -1.00 |
| 540 Information Services | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 | 0.00 |
| Total Other Funds | 298.28 | 311.11 | 312.01 | 290.20 | 272.36 | -17.84 |
| TOTAL FTE'S | 599.49 | 622.01 | 634.71 | 595.02 | 566.84 | -28.18 |
| | | | | % reduction | | -4.7% |

STAFFING CHANGES 2009-2010**District Court:**

-1.00 Court Clerk

Prosecutor:

-0.50 Office Assistant

-1.00 DPA II

-1.00 Paralegal

-1.00 Legal Assistant

-1.00 Deputy Prosecutor III

Sheriff:

-1.00 Admin Asst

-1.00 Detective

-0.25 Support Tech-Records

0.58 Patrol Officer

0.58 Patrol Officer

-1.00 Deputy

Jail:

-1.00 Corrections Officer

-1.00 Support Tech

Juvenile Detention:

-1.00 Juvenile Detention Officer

WSU Extension:

0.05 MG/MRC Program Coordinator

0.20 Admin Asst position

Social Services:

0.10 Community Outreach Worker-New grant

SWW Fair:

-1.00 Customer Service Representative

Communications:

-1.00 Emerg mgt coordinator-grant expired

Roads:

0.50 GIS Analyst III

0.50 Area Shop Assistant

-1.00 Litter Control Technician

-0.20 Public Works Director/County Engineer

-0.25 Maintenance & Operations Superintendent

Community Development:

-1.50 Assistant Planners

Health:

0.40 Health Services Worker

-0.30 Community Outreach Worker

-0.50 Office Assistant

0.07 Health Director, Office Manager

0.075 Office Manager

-0.40 PHN II

-0.50 Community Outreach Worker

Senior Transportation:

-1.93 Removed all FTE's due to fund closing

Senior Services:

-9.01 Removed all FTE's due to fund closing

Solid Waste:

0.10 Public Works Director/County Engineer

1.00 Litter Control Technician

-1.00 Tech III

0.50 Office Assistant

-0.85 Drop Box Attendants

ER&R:

-1.00 CS Supervisor

0.25 Maintenance & Operations Superintendent

0.10 Public Works Director/County Engineer

Facilities:

-1.00 Maintenance Tech

-28.18 Total FTE Reduction*Note ~ Prosecutor DPA III left as of 12/31/2009*

Glossary of Terms

AGENCY/TRUST FUNDS:

Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

APPROPRIATION:

A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

ASSESSED VALUATION:

a valuation set upon real estate or other property by a government as a basis for levying taxes.

BUDGET:

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary or approved.

BUDGET DOCUMENT:

The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of two parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years' actual revenues, expenditures, and other data used in making the estimates.

BUDGET MESSAGE:

A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

BUDGETARY CONTROL:

The control or management of a government in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

BUDGETARY REPORTING:

The requirement to present budget-to-actual comparisons in connection with general purpose external financial reporting. Budgetary reporting is required in connection with the basic financial statements for both the general fund (current expense) and individual major special revenue funds with legally adopted annual budgets. Budgetary reporting is also required within the comprehensive annual financial report to demonstrate compliance at the legal level of control for all governmental funds with legally adopted annual budgets.

CAPITAL BUDGET:

A plan of proposed capital outlays and the means of financing them.

CAPITAL OUTLAY:

Fixed assets which have a value of \$5,000 or more and have a useful economic lifetime of more than one year.

CONTINGENCY:

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

DEBT SERVICE FUND:

A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DEPARTMENT:

Basic organizational unit of government which is functionally unique in its delivery of services.

DIVISION:

The organizational component of a department. It may be further subdivided into programs and program elements.

EMERGENCY APPROPRIATION:

An appropriation made to a fund or program during the current operating fiscal year to cover unforeseen events and non-projected expenditures.

ENTERPRISE FUNDS:

A type of proprietary fund which contains activities which are operated in a manner similar to private businesses.

EXPENDITURES:

Decreases in net current assets. Expenditures include debt service, capital outlays, and those current operating costs which require the use of current assets.

FUND:

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

GENERAL FUND:

A specific fund which accounts tax supported activities of the County and other types of activities not elsewhere accounted. In the County budget, this fund is divided into departments. It is used to finance most of the County government's administrative activities, including all departments headed by elected officials, the court system and most law enforcement activities. Sometimes it may be referred to as the Current Expense Fund. The General Fund is a Governmental Fund.

GMA:

Growth Management Act – The GMA requires state and local governments to manage Washington's growth by identifying and protecting critical areas and natural resource lands, designating urban growth areas, preparing comprehensive plans and implementing them through capital investments and development regulations. This approach to growth management is unique among states.

GRANTS:

External contributions or other assets to be used or expended for a specified purpose, activity or facility.

OPERATING BUDGET:

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled.

OPERATING TRANSFER:

The regular, recurring transfers of cash from one fund (usually the general fund) to another, appropriated through the budget process.

LEVY:

The total amount of taxes, special assessments or service charges imposed by a government.

OPERATING TRANSFER:

All interfund transfers other than residual equity transfers.

RESOLUTION:

A special or temporary order of a legislative body which is less formal legally than an ordinance.

REVENUES:

The increase in governmental fund types net current assets. Also, the increase in proprietary fund types net total assets from other than expense refunds, capital contributions or residual equity transfers.

SPECIAL REVENUE FUNDS:

A type of governmental fund that accounts for the proceeds of specific revenue sources that are legally restricted for expenditures.

SUPPLEMENTAL APPROPRIATION:

An appropriation made to a fund or program during the current operating fiscal year to cover unforeseen events, projected over expenditures, or to replace revenue shortfalls.